

DEVELOPMENT OF STANDARD ACCOUNTING INFORMATION SYSTEM (AIS) COURSE FOR IRAQI HIGHER EDUCATION INSTITUTIONS: A CONCEPTUAL FRAMEWORK

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Abstract

As one of the challenges in the global educational reform, there is need to come out with a course that is capable of delivering the 21st century knowledge to the students in all areas of studies of Higher Education Institutions (HEIs). This is to ensure that competent graduates are produced from HEIs. No doubt, the Iraqi post-Sadam war has led to poor state of technology and education in the country which has affected the AIS course since the global trend has demanded for a technology-driven course. This result in Iraq lag behind compared to other countries, even amongst developing countries. Thus, there is need to determine the factors that need to be considered while developing AIS course in Iraq in order to make it of internationally accepted standard. Therefore, this paper presents a conceptual framework in determining AIS course development factors in Iraq.

Keywords: AIS, HEIs, technology-driven, conceptual framework.

Introduction

In a guided formal educational setting, the knowledge acquisition process is always achieved through a designed course of studies. All teaching and learning activities are therefore being guided by the curriculum and course. For this reason among others, such a course needs to be developed with emphasis on its efficiency to really impact the knowledge. It is equally revealed that meeting the global reform in education system requires globalizing the existing educational course to deliver the 21st century form of knowledge (Garfield, Dresden, & Boyle, 2003).

The trend in AIS course is to make the course Information Technology (IT)-driven (Chayeb & Best, 2005) such calls for improvement of AIS course globally so as to meet the current expectations with respect to IT. No doubt, the post war experienced in Iraq has caused the country a great damage in terms of technological development (Al-Ekachee & Al-Zubaidi, 2006).

The effect is felt in all sectors of the economy including educational sector. Considering all these there is a need to have a re-look on the cur courses development process taking in to account the current technological situation in the country. These form the background for this paper which ultimately to propose a conceptual framework for determining the factors that needs to be considered in developing AIS courses for Iraqi HEIs. This is to ensure that Iraq can compete with other developed and developing nations by producing accounting graduates with required AIS skills and knowledge.

The need to improve AIS course has been an issue of interest in the accounting area and has created a need to continuously re-examine and modify AIS course to meet global challenges (Theuri & Gunn, 1998; Lee, Trauth & Forwell, 1995; Noll & Wilkins, 2002; Whitefield & Kloot, 2006; Meer & Adams, 1996; Previts, 1991). Course development is not only important to accounting professional development but to other professions also (Bruner, 1960; Tyler, 1949; Theuri & Gunn, 1998; Al-sakaa, Al-hamadany, & Al-taay 2007). This implicates that without a sound developed course, it will be difficult to monitor the realization of AIS educational goals. The following sections thus contain discussion on AIS course development factors based on evidences from previous studies.

AIS Course Development Factor

Employer's needs, professional bodies, learning environment, IT component and Instructor's characteristics are selected as the dimensions of the study to be included in the conceptual framework. The rationale for their selection is provided in subsections 1 – 5

1. Employer's Needs and AIS Course development

Generally, the marketability of any graduates relies on the ability to satisfy job requirements as specified by the employer. The accounting graduates are not exceptional in this case. It has been academically established by a number of researchers that employer's need plays a significant role in the development of AIS course (Thomas & Kruck, 2008; Lee, Koh, Yen, & Tang, 2002) where the authors suggested that students of higher institution of learning should be prepared for their first job by teaching them only the relevant skills and knowledge for their entry job requirements.

Evidences from previous studies showed that there have been series of difficulties experienced in the process of recruiting qualified accounting graduates by the employers due to the existing gap between career path and academic study (Kennan, Willard, Cecez-Kecmannovic & Wilson, 2008). The identified gap was attributed to the variation in the perceptions of educators and employers about the required skills and knowledge required of accounting graduates (Grant, 2007). Thus, there is needed to strike a balance between these varied perceptions in order to pave ways for job opportunity for the accounting graduates. Achieving this requires integrating the needs of the employers in to the AIS course.

The fact that employer's needs need to be integrated in the course does not completely deliver a good course but also, what aspect of the needs should be more emphasized and why? Several arguments have been presented on whether the AIS core knowledge/ skills should be more emphasized than the personal and interpersonal skills while developing accounting-related course like AIS (Thomas & Kruck, 2008; Marie & Lyndal, 2008; Lee, Trauth, & Forwell, 1995; Noll & Wilkins, 2002; Lee & Fong, 2008; Janicki, Lenox, Logan, & Woratschek, 2007; Chayeb & Best, 2005; Whitefield & Kloot, 2006). Determining which of the needs should be more represented justifies the consideration of employer's need as one of the most important dimensions in the conceptual framework and the dimension is subdivided to core knowledge, business environment and personal and inter-personal skills in line with Lee and Fong (2008). The expected impact of this construct is to be able to determine in what rate, each of the three aspects of employer's need should be considered in the development of AIS course for Iraqi HEIs.

2. Professional Bodies and AIS Course Development

The education standards for professional disciplines are set by relevant professional bodies (Saville, 2007). In the case of accounting-related courses, they act as a regulatory body to ensure that the graduates are equipped with all that it takes to perform in the real life working environment (ibid). The consideration of professional bodies in course development process is a way to come out with a course that can produce graduates with acceptable professional skills and knowledge to cope with the real working environment (Chayeb & Best, 2005). It has been revealed by quite a number of authors that it is practically impossible to separate academics from professionals in course developments if such course is aimed at producing professionals in that field (Johns, 2002; Carr & Mathews, 2004; Saville, 2007). Thus the role of professional bodies in the development of AIS course cannot be overemphasized.

Chayeb and Best (2005) revealed that one of the most prominent challenges facing academicians in AIS field at various levels is the challenging task of producing accounting

graduates capable of working in the current technological environment. Strict adherence to the professional standards will surely solve this problem. This is in line with the suggestions of the authors that, the guidelines of International Federation of Accountants Committee (IFAC) should be strictly followed. The impact of professional bodies in improving the national education standard has been exhibited in Australia where the Australian branch of the Certified Public Accountants (CPA) acted as a key role player making Australian higher education accounting curriculum at par with international standard (Johns, 2002). Similarly, Carr and Mathews (2004) attributed the failure of New Zealand accounting curriculum to the reluctance of Institute of Chartered Accountants of New Zealand (ICANZ). In summary, it will be difficult to develop educational curriculum without carrying along the relevant professional bodies.

Having established the need to involve the professional bodies in the curriculum development process, it is therefore necessary to determine the level of such involvement since Iraqi case is so special, adopting the IFAC requirements completely without consideration to the current national issues might be a fruitless effort. Therefore the Iraqi accounting professional body (Iraqi Accountants and Auditors Association (IAAA)) is considered in the conceptual framework. Thus, the essence is to compare the local and the international professional standards so as to propose suitable standard for AIS by striking the balance between the two considering the peculiar state of Iraq in terms of development.

3. Learning Environment and AIS Course Development

The environment at which learning takes place can be separated from neither the actual learning process nor the course guiding the process (Chung & Davies, 1995; Norris, 2004). Looking as a learning environment as a broad concept that explains all the circumstances that surrounds learning. This variable is categorized in to three in this study which include current technological state, learning approach and participatory learning and teaching method for presenting a clearer picture.

It has been argued successfully that there is nothing good in developing a course without considering the technological state of the larger environment at which such course is going to be delivered (Theuri & Gunn, 1998). Thus, the inclusion of the current technological state as a sub-construct under learning environment is to determine the level of influence of the state of technology on the development of AIS course for Iraqi HEIs. This is to fill the research gap exposed by O'Donovan (1996) that the impact of the dynamic Information System (IS) environment is not considered in the development of accounting-related curriculum. Since this phenomenon varies from one country to the other, it will be difficult to adopt the framework of one country to another if they are not at the same level of technological development. This is one of the main justifications and need for the framework presented in this paper. It has equally been revealed that one of the essential issues in course development in this globalized era is making the course to be Information and Communication Technology (ICT) compliant (AbuBakar, 2007). This also on the technological perspective and it means the influence of technology on course development cannot be overemphasized.

Beside that, technological state, the approach in which the course is going to employ in delivering such a course is supposed to be considered right from the development stage for the success of the process (Armitage & Boritz, 1986; Collier Kaye, Spaul, and Williams, 1990; Bromson, Kaidonis, & Poh, 1994; Harrison, 1994). Also Tella and Adu (2009) revealed that for any IT-driven course like AIS course, the best learning approach is the learner-centered approach. This is why learning approach is considered as one of the sub-element of the learning environment in the conceptual framework. The participatory learning and teaching method as proposed by UNESCO (UNESCO, 2005) is equally included in the conceptual framework.

4. Information Technology Component and AIS Course Development

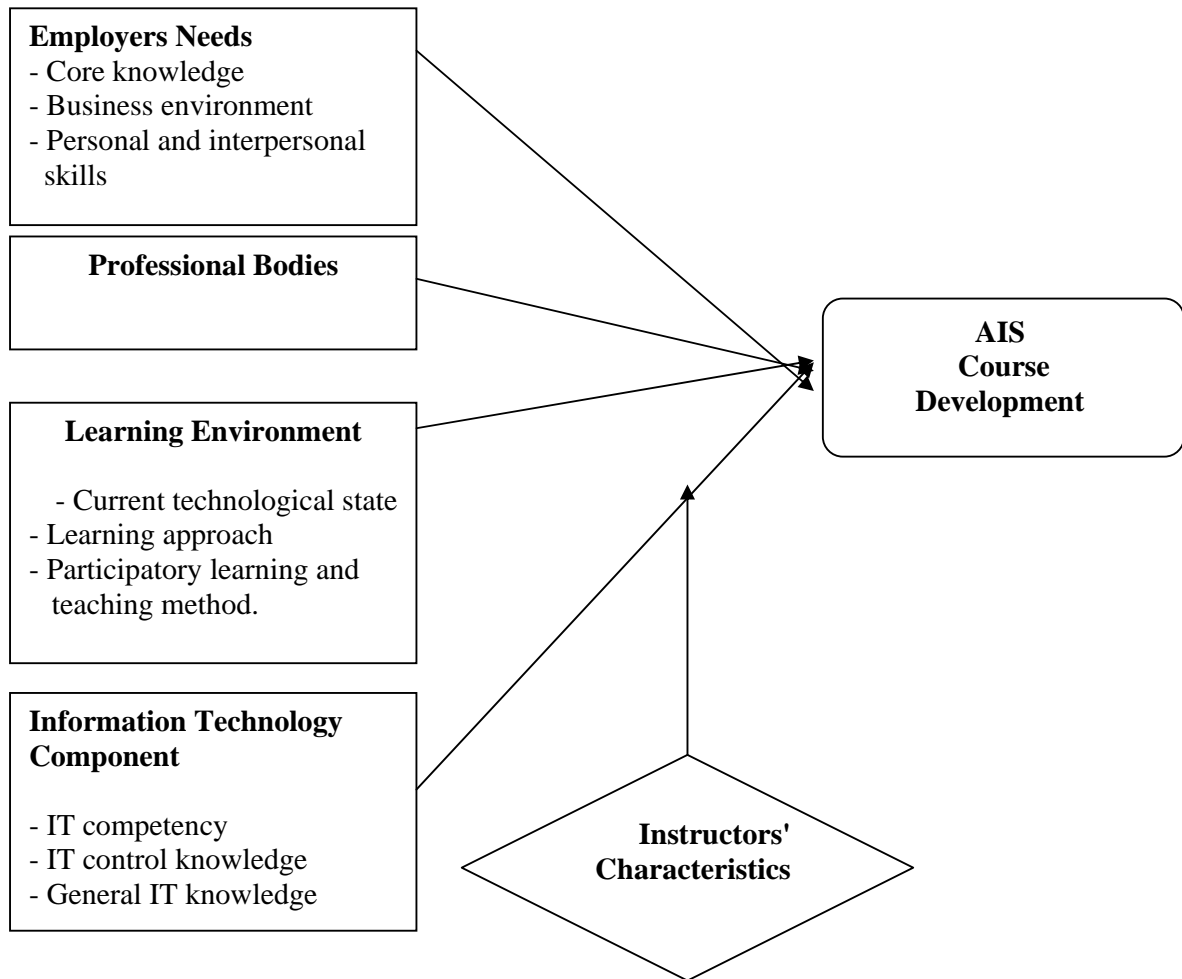
The globalization that is currently going on throughout the world has called for all aspects of human endeavour to be driven by technology, most especially IT. According to Chayeb & Best (2005), IT general knowledge, IT control knowledge and IT competency constitutes the IFAC requirements in terms of IT in developing AIS course. These are all included in the conceptual framework so that the exact type of IT skills and knowledge required of an accounting graduate can be identified. This is equally in line with the opinion of Ismail and Salim (2005). Cooper (2002) similarly argued that there is need to integrate the required telecommunication, innovative, cognitive tools and other necessary technologies in to an educational course in this globalization era so that such a course can be able to support the 21st century learning requirement.

The research findings have shown that accountants and accounting professionals are among the most prominent users of IT (McMickle, 1989). This makes it essential to determine the kind of IT aspects that need to be included in the AIS course to be able to deliver required IT competency and skills. This justifies the need to include this construct in the conceptual framework as shown in Figure 1. The question here is that how can a balance be maintained between the required AIS core knowledge and IT skills.

5. Instructor's Characteristics and AIS Course Development

Generally, human characteristics have some traces of his/her culture. Therefore it is possible to have different characteristics instructors most especially when the instructors are drawn from different cultural backgrounds. It has been empirically proved that the characteristics of AIS lectures correlate with the development of AIS course (Groomer & Murthy, 1996; Chayeb & Best, 2005). Therefore, inclusion of this variable in the conceptual framework will examine such scenario within the context of Iraqi HEIs. This is in line with the position of Grossman, Onkol and Sands (2007) that the failure in the course enhancement aspect of the educational reform can be traced to inadequate preparation for its effective implementation which is mostly attributed to incompetence or change resistance on the part of the instructor. This warrants consideration in determining the factors that can lead to effective AIS course development in Iraq having established the fact that most of the changes made to the AIS course are IT-oriented.

It is important to consider the instructor attitudes while developing a course since the effectiveness of the teaching and learning process (delivering a course) relies so much on the perception of instructors on the subject being taught. In lieu of all the discussions, this variable is included in the framework to mediate the effect of IT component of the AIS course development process as described in the conceptual framework presented in Figure 1.



Figur 1: the Conceptual Fremwork of AIS Course Development

Conclusion

Evidences have shown that the success of course development process relies on the ability of the stakeholders to determine the factors predicting the successful implementation of the course in question. This means that the environment (physical and technological) at which the course is going to be operated cannot be fully separated from its development process. The implication of this is that a course that delivers in one setting might fail to deliver in another setting due to a number of factors which are aimed at identifying with the framework prior to the actual course development. Therefore, the presented conceptual framework presented in this paper is to determine the factors that are worthy of consideration while developing AIS course in Iraqi HEIs.

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